IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :13634 of 2006

Dated: 10th July 2006.

Between:

M/s Sagarike Acoustronics Pvt. Ltd., Hyderabad

..... PETITIONER

AND

The Additional Commissioner (CT) (Legal), Andhra Pradesh, Hyderabad and others

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO :13634 of 2006

ORAL ORDER:

(Per the Hon'ble Sri Justice J.Chelameswar)

Aggrieved by the decision of the 1st respondent in rejecting the stay application of the petitioner, pending his appeal before the Sales Tax Appellate Tribunal, against the revisionary order of the 2nd respondent dated 09-12-2005, the present writ petition is filed.

The petitioner is a private limited company and a registered dealer on the rolls of the 3rd respondent engaged in the business of pre-recorded audiocassettes and CDs. For the assessment year 2002-03, the 3rd respondent assessed the tax liability of the petitioner (the details of which may not be necessary for the present adjudication) and the same was taken up in *suo muto* revision by the

2nd respondent in exercise of the powers conferred under Section 20 of the A.P.G.S.T. Act, 1957 and by order dated 09-12-2005, the 2nd respondent came to the conclusion that the petitioner is liable to pay tax at Rs.1,00,786. Aggrieved by the same, the petitioner carried the matter in appeal to the Sales Tax Appellate Tribunal and sought stay of recovery of the abovementioned amount from the

1st respondent and on rejection of the same, approached

this Court by way of this writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to recover the abovementioned amount of tax from the petitioner, on condition of the petitioner depositing half of the abovementioned amount of tax, within a period of four weeks from today. Any amount already paid towards the tax liability of the petitioner for the said assessment year, shall be given credit to while computing the abovementioned half of the amount of tax.

With the above direction, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

10th July 2006
mrk